

Child Tax Benefits

The Canada Child Tax Benefit (CCTB) is a non-taxable amount paid monthly to eligible families in order to assist them in the cost of raising children under the age of 18



UNHCR Photo by Mark Garten

To be eligible, all the following conditions must be met:

- you must live with the child, and the child must be under the age of 18;
- you must be the person who is primarily responsible for the care and upbringing of the child;

This means you are responsible for such things as supervising the child's daily activities and needs, making sure the child's medical needs are met, and arranging for child care when necessary. If there is a female parent who lives with the child, she is usually considered to be this person. However, it could be the father, a grandparent, or a guardian.

- you must be a resident of Canada; and
- you or your spouse or common-law partner must be a Canadian citizen, a permanent resident, a protected person, or a temporary resident who has lived in Canada for the previous 18 months.

For more information on the CCTB and specific case inquiries please contact: **1-800-387-1193**

To apply:

Form RC66, Canada Child Benefits Application must be completed.

To start receiving benefits without having filed an income tax return **Schedule RC66SCH, Status in Canada/Statement of Income** must be completed.

All forms are available online at:

www.cra-arc.gc.ca/formspubs/tpcs/bnfts-eng.html

Once your forms are complete, you can send your application to the tax centre that serves your area. A list of locations and addresses is available at: www.cra-arc.gc.ca/bnfts/ddrss-eng.html.

Alternatively you can choose to apply electronically on the CCTB website at: www.cra-arc.gc.ca/myaccount/index.html.

*Please note: Income tax assessments are **not needed** to complete the application. The RC66SCH will be used to assess the family's income. However, in order to continue to receive benefits individuals must file all future tax returns for calculation purposes. Returns must be filed each year after arrival in order to ensure that CCTB benefits continue. Proof of birth for the child will also need to be provided – the permanent resident card is acceptable.*

Provincial Benefits

The Canada Revenue Agency (CRA) administers the **Alberta Family Employment Tax Credit**, the **BC Family Bonus**, the **New Brunswick Child Tax Benefit**, the **Newfoundland and Labrador Child Benefit**, the **Northwest Territories Child Benefit**, the **Nova Scotia Child Benefit**, the **Nunavut Child Benefit**, the **Ontario Child Benefit**, and the **Yukon Child Benefit**. There is **no need to apply separately to qualify** under these programs. The CRA will use the information from the CCTB application to determine eligibility for these programs.

Important note for JAS cases

The **Resettlement Assistance Program (RAP)** will add the amount of the benefit that families will receive to their monthly cheques during the waiting period. HOWEVER, once the family receives their first CCTB cheque which includes the lump-sum amount the family must repay RAP the amount of the CCTB for the past three months. It is important to inform the newcomers about this to allow proper budgeting.

Processing Time

CRA is expected to contact the applicant regarding the application no more than 80 calendar days after the application is received. After the application is processed a CCTB Notice will be mailed out indicating the amount of the benefits to be received. Most centres indicated a 3-month waiting period for the first cheque to be received. This will be a lump-sum amount for all of the past months that the person was eligible for this benefit – however, CRA can only make back payments for up to 11 months from the month the application is received, so there should be no delay in applying.

Other Benefits

The Child Care Expenses Deduction:

PSRs can apply for this so long as there is only one person supporting the child. Child care expenses are amounts that are paid to someone to look after an eligible child so that an individual can:

- ▶ earn income from employment;
- ▶ carry on a business either alone or as an active partner;
- ▶ attend school (conditions listed under 'educational programs');
- ▶ carry on research or similar work, for which a grant has been given.

Payments for child care expenses should be made to:

- ▶ caregivers providing child care services;
- ▶ day nursery schools and daycare centers;
- ▶ educational institutions, for the part of the fees that relate to child care services;
- ▶ day camps and day sports schools where the primary goal of the camp is to care for children (an institution offering a sports study program is not a sports school); or
- ▶ boarding schools, overnight sports schools, or camps where lodging is available.

The Goods and Services Tax/Harmonized Sales Tax (GST/HST) credit

The GST/HST credit is a tax-free quarterly payment that helps individuals and families with low and modest incomes offset all or part of the GST or HST that they pay. When applying for one benefit through Canada Revenue Agency, you can consent for them to use your information for other benefit purposes.

For more information on the GST/HST credit please visit:

www.cra-arc.gc.ca/bnfts/gsthst/menu-eng.html

For more information on the **child care expenses deduction** and specific case inquiries please contact: **1-800-959-8281**.



Tax Centres

Winnipeg Tax Centre

PO Box 14005 Stn Main
Winnipeg, MB, R3C 0E3
Responsible for: Alberta, Manitoba,
London-Thunder-Bay-Windsor (ON),
Saskatoon (SK)

Surrey Tax Centre

9755 King George Highway
Surrey, BC, V3T 5E1
Responsible for: British Columbia, Regina
(SK), Yukon

St. John's Tax Centre

PO Box 12071 Stn A
St. John's, NL, A1B 3Z1
Responsible for: New-Brunswick,
Newfoundland and Labrador, Nova-Scotia,
Kingston-Peterborough-St-Catherine's
(ON)

Shawinigan-Sud Tax Centre

PO Box 3000 Stn Main
Shawinigan-Sud, QC, G9N 7S6
Responsible for: Nunavut, Ottawa-Sudbury
(depending on postal code) (ON)

Sudbury Tax Centre

PO Box 20000 Stn A
Sudbury, ON, P3A 5C1
Responsible for: Barrie-Sudbury
(depending on postal code)-Toronto (ON)

Summerside Tax Centre

102-275 Pope Road
Summerside, PE, C1N 5Z7
Responsible for: Belleville-Hamilton-
Kitchener/Waterloo (ON), Prince-Edward
Island

Refugee Sponsorship Training Program
Tel: 416.290.1700, 1.877.290.1701
Fax: 416.290.1710

E-mail: info@rstp.ca, Website: www.rstp.ca